

Comparison of State Unemployment Insurance Laws 2004: Errata Sheet

FINANCING

- Page 2-17: The Maine most favorable schedule should be shown as being in effect with a reserve multiple of over 1.83; resulting in a minimum rate of 0.44 and maximum rate of 5.4. Maine's least favorable schedule should be shown as being in effect with a reserve multiple under 0.25; resulting in a minimum rate of 0.94 and maximum rate of 8.16.
- Page 2-18: New York's minimum rate for the most favorable schedule is 0.0 and the minimum rate for the least favorable schedule is 0.9.
- Page 2-19: New York's subsidiary tax is assessed when the General Account balance is less than \$650 million. This entry should be in the table on page 2-20 as its purpose is to finance non-charged benefits, write-offs of negative balances (up to a certain threshold) to the General Account, and transfers of account balances of lapsed employers.
- Page 2-22: New York's reduced rate for new employers is the highest rate assigned to employers with positive account balances or 3.4%, whichever is less.
- Page 2-30: Add an entry for Iowa.
 - Tax name: Administrative Contribution Surcharge
 - Amount: 0.1% of Federal taxable wages (excluding governmental entities and nonprofit organizations)
 - When Payable: Expires January 1, 2007
 - Purpose: Rural and satellite workforce development offices

MONETARY

- Page 3-24: Maximum Benefits table, delete "2".
- Page 3-26: New Jersey, weeks column, delete "2". Delete the reference to weeks in base period wages column for New Jersey and Ohio.

NONMONETARY

- Page 5-2: California's law considers moving with a spouse good cause for quitting.

OVERPAYMENTS

- Page 6-3: For Indiana, the fines and maximum imprisonment for fraudulent misrepresentation to obtain or increase benefits are:
 - For theft of less than \$250 - \$5,000, one year
 - For theft of \$250 to less than \$2,500 - \$10,000, 3 years

- For theft of greater than \$2,500 - \$10,000, 7 years.
- Page 6-3: For Indiana, the fine for fraudulent misrepresentation to prevent or reduce benefits is \$500.